

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY**

|                           |   |                  |
|---------------------------|---|------------------|
| UNITED STATES OF AMERICA, | ) |                  |
|                           | ) |                  |
| Petitioner,               | ) |                  |
|                           | ) |                  |
| v.                        | ) | Civil Action No. |
|                           | ) |                  |
| MARK A. PLOTNICK,         | ) |                  |
|                           | ) |                  |
| Respondent.               | ) |                  |

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Paul J. Fishman, United States Attorney for the District of New Jersey, avers to this Court as follows:

**I.**

This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C, to judicially enforce an Internal Revenue Service summons.

**II.**

Gwen Goodwin is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance Area 1, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

**III.**

The respondent, Mark A. Plotnick, resides or is found at 46 Center Grove Rd., Apt. U-409, Randolph, N.J. 07869, within the jurisdiction of this court.

IV.

Revenue Officer Gwen Goodwin is conducting an investigation into the tax liability of Mark A. Plotnick for the taxable periods: 2002, 2005, and 2009, as is set forth in the Declaration of Revenue Officer Gwen Goodwin attached hereto as Exhibit B.

V.

The respondent, Mark A. Plotnick, is in possession and control of testimony and other documents concerning the above-described investigation.

VI.

On February 15, 2013, an Internal Revenue Service summons was issued by Revenue Officer Gwen Goodwin directing the respondent, Mark A. Plotnick, to appear before Revenue Officer Gwen Goodwin on March 19, 2013, at 1:00 p.m. at 1719 Route 10 East, Group 22, Parsippany, N.J. 07054-4507, to testify and to produce books, records, and other data described in the summons. An attested copy of the summons was left at the last and usual place of abode of the respondent, Mark A. Plotnick, by Revenue Officer Gwen Goodwin, on February 15, 2013. The summons is attached and incorporated as Exhibit A.

VII.

On March 19, 2013, the respondent, Mark A. Plotnick, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date as is set forth in the declaration of Revenue Officer Gwen Goodwin attached as Exhibit A.

VIII.

The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

IX.

All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

X.

It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Mark A. Plotnick for the following taxable periods ending 2002, 2005, and 2009, as is evidenced by the declaration of Gwen Goodwin attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, Mark A. Plotnick, to show cause, if any, why

respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Mark A. Plotnick, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Gwen Goodwin or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Gwen Goodwin, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

PAUL J. FISHMAN  
United States Attorney

By:



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